

Document Page 1 of 4
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE: **Superior Air Parts, Inc.**Case No. **08-36705**Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
THIELERT - PRE INSOLVENCY NIERITZSTR 14 D-01097, DRESDEN GERMANY		Trade Payable		\$15,570,042.07
MAHLE ENGINE COMPONENTS USA 60428 MARNE ROAD ATLANTIC, IA 50022-8291		Trade Debt		\$207,393.57
KS-PISTOES RODOVIA ARNALD JULIO MAUERBERG, 4000 - D NOVA ODESSA - SP BRASIL, CAIXA POSTAL 91		Trade Debt		\$145,888.44
MAHLE ENGINE COMPONENTS USA 14161 MANCHESTER ROAD MANCHESTER, MO 63011		Trade Debt		\$120,493.95
ECK INDUSTRIES INC 1602 NORTH 8TH STREET MANITOWOC, WI 54221-0967		Trade Debt		\$119,696.85
THIELERT AIRCRAFT ENGINES GMBH NIERITZSTR 14 D-01097, DRESDEN GERMANY		Trade Payable		\$82,862.36

Document Page 2 of 4
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE: **Superior Air Parts, Inc.**Case No. **08-36705**Chapter **11****LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS***Continuation Sheet No. 1*

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
AIRSURE LIMITED 15301 SPECTRUM DRIVE #500 ADDISON, TX 75001		Trade Debt		\$62,500.00
HELIO PRECISION PRODUCTS 601 NORTH SKOKIE HIGHWAY LAKE BLUFF, IL 60044		Trade Debt		\$55,998.00
MAHLE ENGINE COMPONENTS USA 17226 INDUSTRIAL HWY CALDWELL, OH 43724-9779		Trade Debt		\$50,391.00
HARTFORD AIRCRAFT PRODUCTS 94 OLD POQUONOCK ROAD BLOOMFIELD, CT 6002		Trade Debt		\$37,854.42
CRANE CAMS 530 FENTRESS BLVD DAYTONA BEACH, FL 32114		Trade Debt		\$37,607.40
ACE GRINDING & MACHINE COMPANY 2020 WINNER STREET WALLED LAKE, MI 48390		Trade Debt		\$36,632.56
GENESEE STAMPING & FABRICATING 1470 AVENUE T GRAND PRAIRIE, TX 75050-1222		Trade Debt		\$30,470.76

Document Page 3 of 4
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION

IN RE: **Superior Air Parts, Inc.**Case No. **08-36705**Chapter **11****LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS***Continuation Sheet No. 2*

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
CORLEY GASKET CO 6555 HUNNICUT ROAD DALLAS, TX 75227		Trade Debt		\$29,430.61
LYNDEN INTERNATIONAL 1800 INTERNATIONAL BLVD # 800 SEATTLE, WA 98188		Trade Debt		\$28,282.84
SATURN FASTENERS INC 425 S. VARNEY ST. BURBANK, CA 91502		Trade Debt		\$26,866.95
AUTOMATIC SCREW MACHINE 709 2ND AVENUE SE DECATUR, AL 35601		Trade Debt		\$26,725.00
AOPA PILOT PO BOX 973 FREDERICK, MD 21701		Trade Debt		\$25,109.00
COMBUSTION TECHNOLOGIES, INC. 1804 SLATESVILLE ROAD CHATHAM, VA 24531		Trade Debt		\$23,432.00
CHAMPION AEROSPACE INC 1230 OLD NORRIS ROAD LIBERTY, SC 29657-0686		Trade Debt		\$23,397.87

Document Page 4 of 4
UNITED STATES BANKRUPTCY COURT
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IN RE: **Superior Air Parts, Inc.**

Case No. **08-36705**

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Continuation Sheet No. 3

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President/CEO of the Corporation
named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: 12/31/2008

Signature: /s/ Kent Abercrombie
Kent Abercrombie
President/CEO